

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

<hr/>		x
GMA ACCESSORIES, INC.,	:	Case No. 07 Civ. 11527
	:	
Plaintiff,	:	
	:	
v.	:	<u>RULE 7.1 STATEMENT</u>
	:	
QUIKSILVER, INC.,	:	
	:	
Defendant.	:	
<hr/>		x

Pursuant to Federal Rule of Civil Procedure 7.1 and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualifications or recusal, the undersigned counsel for Defendant Quiksilver, Inc. certifies that Defendant has no parent that is publicly held or other entity that owns 10% or more of its stock.

DATED: January 17, 2008
New York, New York

Respectfully submitted,

DAY PITNEY LLP

By: s/ Stephen W. Feingold
Stephen W. Feingold

7 Times Square
New York, NY 10036
Tel. No. (212) 297-5800
Fax No. (212) 916-2940

Attorneys for Defendant
Quiksilver, Inc.